### First and Second Year Only

# **SAMPLE PROPOSAL Native American Organization**

# THIS IS A SHORT, SIMPLIFIED SAMPLE OF AN INDIRECT COST PROPOSAL. IF YOU WOULD USE THIS TYPE OF FORMAT, OR SIMILAR ONE, THE NATIONAL BUSINESS CENTER COULD SPEED UP THE NEGOTIATION OF YOUR FIXED-WITH-CARRYFORWARD INDIRECT COST RATE.

Information and examples used in this proposal
are all fictitious and represent no particular Native American Organization.

This is an example only.

If your accounting year or other information differs from the example, appropriate changes are necessary.

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#### **INTRODUCTION**

This is the first (or "second," as appropriate) indirect cost proposal submitted by the [Native American Organization]. This proposal is based upon estimated budgets for all programs to be administered by the [Native American Organization] during the period October 1, 2004 through September 30, 2005. All Federal, State, and Native American programs have been included in the proposal.

The individuals to contact in regard to this proposal are:

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# INDIRECT COST PROPOSAL (ICP) CHECKLIST (Tribal Organizations) (Check Off Boxes Below)

1. Current audited financial statements that meet the require amended or an Accountant's Report.	ements of the Single Audit Act of 1984, Public Law 98-502, as
2. The tribal certificate of indirect cost has been signed on Official or an individual at a level no lower than Chief Financia component covered by the proposal.	behalf of the organizational unit by the Chairman/Agency al Officer of the organizational unit that submits the proposal or
3. Current organization chart.	
4. Schedule of proposed indirect costs is sufficiently detailed	ed to determine purpose and classification, including salaries.
5. Additional supporting schedules are provided if needed.	
6. Schedule of proposed indirect cost rate computation base indirect cost pool) and sufficiently detailed and classified by fu	e is complete (i.e., it includes all activities that benefit from the nding agency and program title.
7. Unallowable expenses have been eliminated from the incepense, bad debts, advertising, depreciation on federally funder	direct cost pool (e.g. contributed salaries and services, interest ed assets and lobbying costs).
9. Any previous understandings with the Indirect Cost Section	on (ICS) have been incorporated into this ICP
10. We have not made any significant changes during the predefinition or to the accounting treatment of any expense categor capitalization level, or a change in charging an expense from discounting treatment of any expense category.	
Please explain any boxes not checked. Use a separate sheet it	f not enough space in this box.
Signature	Date
Title	Organization

#### **CERTIFICATE OF INDIRECT COSTS**

This is to certify that I have reviewed the indirect cost proposal submitted herewith and that to the best of my knowledge and belief:

- (1) All costs included in this proposal dated [identify date] to establish billing or final indirect costs rate for the period [identify period covered by rate] are allowable in accordance with the requirements of the Federal agreement(s) to which they apply and the cost principles applicable to those agreements, including OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments."
- (2) This proposal does not include any costs that are not allowable under applicable cost principles, such as (without limitation): Advertising and public relations costs, entertainment costs, fines and penalties, lobbying costs, and defense and prosecution of criminal and civil proceedings.
- (3) Any costs excluded from this proposal, such as Tribal enterprises, gaming operations, and Tribal schools and programs, including all or portions of the general fund, are separately administered and do not benefit from Tribal administration included in the indirect cost pool.
- (4) All costs included in this proposal are properly allocable to Federal agreements on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare under penalty of perjury that the foregoing is true and correct.

Signature

Print Name

Title

[Native American Organization]

Date Signed

#### ACCOUNTING SYSTEM DESCRIPTION

The [Native American Organization] has a modified accrual system of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. A one-year availability period is used for revenue recognition for all government fund revenue. Expenditures are recorded when the related fund liability is incurred.

Principal and interest on general long-term debt are recorded as fund liabilities when due. Separate journals and ledgers are maintained for each individual program in the direct cost base. A separate journal and a general ledger are also maintained for the indirect cost pool.

# NOTE: THIS REPORT OR A SIMILAR REPORT IS REQUIRED ONLY IF NO CURRENT AUDITED FINANCIAL STATEMENTS ARE AVAILABLE

#### ACCOUNTANT'S REPORT

We have examined management's assurances that [Native American Organization] meets the standards for grantee financial management systems and related internal controls required by Title 25, Chapter 1, of the Code of Federal Regulations, Part 276.7, and reviewed the bookkeeping and accounting systems of the [Native American Organization] and the related internal controls do determine if the existing system and controls are in compliance with the standards set forth in Title 25, Chapter 1, of the Code of Federal Regulations, Part 276.7., by providing for the following:

- 1. Accurate, current, and complete disclosure of the financial results of each contract and/or grant program in accordance with Federal reporting requirements.
- 2. Records that identify adequately the source and application of funds for each contract and/or grant program.
- 3. Effective control over, and accountability for, all contract and/or grant or subgrant funds and real and personal property acquired with grant or subgrant funds.
- 4. Comparison of actual costs with budgeted amounts for each contract and/or grant or subgrant.
- 5. Procedures to minimize the time elapsing between the transfer of funds from the U.S. Treasury and the disbursement by the grantee.
- 6. Procedures for determining the allowability and allocability of costs with the applicable cost principles.
- 7. Accounting records that are supported by source documentation.
- 8. A systematic method to assure timely and appropriate resolution of audit findings and recommendations.

We understand that procedures in conformity with the above criteria are considered by most granting agencies to be adequate for their purpose, and that procedures not in conformity with those criteria indicate some inadequacy for such purposes. In our opinion based on this understanding and our review and testing of the management systems for record keeping, personnel, procurement, financial management and property management, the [Native American Organization] financial management systems are adequate to meet the criteria established in Title 25, Chapter 1, of the Code of Federal Regulations, Part 276.7.

This report is intended for the information of the [Native American Organization] and federal and state granting agencies designated by the Tribal Council; it should not be used for any other purpose.

CPA's Signature and Date

#### POLICY STATEMENT ON DIRECT VERSUS INDIRECT COSTS

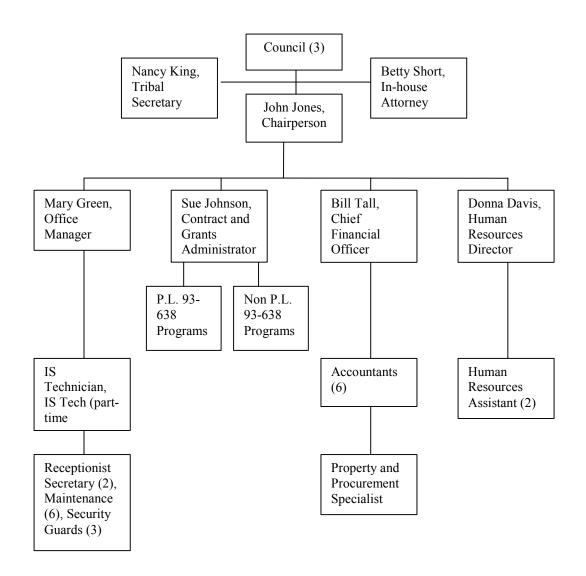
Direct costs consist of those costs that can be readily identified as a direct contract, grant, or program cost and addressed as benefiting a particular cost objective.

The following indirect costs incurred for the operation of the administration of the [Native American Organization] have been classified as indirect costs in accordance with the standards for indirect costs as described in Circular A-87 issued by the Office of Management and Budget. For reasons itemized below, these costs have been determined to comply with the above stated criteria and are therefore to be consistently charged as indirect costs within the funding formulas determined by the cognizant agencies. All items listed below have been determined to benefit more than one cost objective and are not readily allocable to benefiting contracts, grants, and programs.

- 1. Salaries paid to the administrative staff of the [Native American Organization].
- 2. Fringe benefits, including payroll taxes and medical insurance for the administrative staff.
- 3. Travel, including meals, lodging, and transportation costs for indirect personnel conducting Tribal business that is of an indirect nature (i.e., the benefit is not directly related to one program, but instead benefits many programs). Per diem follows the guidelines established for the Federal Government by the General Services Administration.
- 4. Insurance costs for the general umbrella policy and the fidelity bond of the Organization.
- 5. Office supplies, including office supplies used that cannot be specifically identified with a particular contract, grant, or program.
- 6. Telephone and utilities.
- 7. Consultants, including attorney fees, audit fees, and preparation of the indirect cost proposal.
- 8. Repairs and maintenance of the Organization facilities that are utilized by contracts, grants, and programs.

Other indirect costs may be included in the administration of the indirect cost pool. Costs included in the indirect cost pool may not be limited to the above list; however, they are the only such costs foreseen at this time. Each cost is examined for compliance with prescribed criteria before being classified as an indirect cost.

# [NATIVE AMERICAN ORGANIZATION] ORGANIZATIONAL CHART FY 2005



	FY 2005 (FY 2005 Budgeted or Prior Year
	Actual Costs)
Indirect Costs Pool (page 13)	\$1,806,200
Direct Cost Base (page 12)	\$13,971,200
Fixed Carryforward Rate Computation	12.93 %

FY 2005 Proposed Direct Cost Base					Exclusions				
	Proposed		Contractual		Exclusions		Directly		FY 2005
	FY 2005	Capital	Services	Indirect	Passthrough	Unallowable	Funded		Direct Cost
Funding Agency	Expenditures	Equipment	(Subcontracts)	Costs	Funds 1/	Cost 2/	Indirects 3/	Depreciation	Base
FEDERAL PROGRAMS									
P.L. 93-638 Programs									
Department of the Interior:									
Bureau of Indian Affairs-									
Consolidated Tribal Government	\$250,000								\$250,000
Aid to Tribal Government	\$60,000						\$30,000		30,000
Family Counseling	47,000								47,000
Subtotal BIA	357,000	0	0	0	0	0	30,000	0	327,000
Department of Health and Human Services:									
Indian Health Service-									
Consolidated Health	2,500,000	\$150,000							2,350,000
Tribal Management Grant	35,000								35,000
Supplemental Diabetes	200,000	25,000							175,000
Child Care Development	300,000								300,000
Developmental Disabilities	100,000								100,000
LV Health Clinic Construction	1,100,000		\$1,100,000						0
Subtotal IHS	4,235,000	175,000	1,100,000	0	0	0	0	0	2,960,000

					Exclusions				
	Proposed	,	Contractual				Directly		FY 2005
	FY 2005	Capital	Services	Indirect	Passthrough	Unallowable	Funded		Direct Cos
unding Agency	Expenditures	Equipment	(Subcontracts)	Costs	Funds 1/	Cost 2/	Indirects 3/	Depreciation	Base
Non P.L. 93-638 Programs									
Department of Health and Human Services:									
Administration on Aging	150,000				\$100,000				50,000
Title III-Aging	5,000								5,000
Indian Child Welfare Services	25,000				5,000				20,000
<b>Building Stronger Families</b>	5,000								5,000
Pilot Prevention	10,000								10,000
LV Health Clinic Construction	800,000		800,000						(
Subtotal	995,000	0	800,000	0	105,000	0	0	0	90,000
Department of the Interior:									
Bureau of Reclamation-									
Water Management	50,000			\$20,000					30,000
Department of Agriculture:									
Food and Nutrition Service-									
Food Distribution Program	100,000			18,000					82,000
Elderly Feeding	20,000			2,000					18,000
Sewer Replacement Project	150,000		100,000	15,000					35,000
Nutrition Program	10,000			1,000					9,000
Summer Food	10,000			800					9,200
									0
Subtotal	290,000	0	100,000	36,800	0	0	0	0	153,200

					Exclusions				
	Proposed		Contractual				Directly	_	FY 2005
	FY 2005	Capital	Services	Indirect	Passthrough	Unallowable	Funded		Direct Cost
unding Agency	Expenditures	Equipment	(Subcontracts)	Costs	Funds 1/	Cost 2/	Indirects 3/	Depreciation	Base
Department of Housing and Urban Development:									
Irrigation	50,000			8,000					42,000
Department of Education:									
Vocational Rehabilitation	300,000			10,000					290,000
Department of Energy:									
Bonneville Power Administration-									
Reservation Habitat Enhancement Project	200,000			40,000					160,000
Enhanced Fish and Wildlife Comm.Cultural	50,000	20,000		3,000					27,000
Wildlife Coordinator	20,000	10,000		1,000					9,000
Subtotal	270,000	30,000	0	44,000	0	0	0	0	196,000
Environmental Protection Agency:									
General Assistance	100,000	8,000							92,000
Department of Justice:									
Tribal Resources (COPS)	150,000	60,000							90,000
Equal Employment Oppoortunity Commission:									
Tribal Employment Rights Office	60,000	10,000		9,000	5,000				36,000
Subtotal Federal Programs	6,857,000	283,000	2,000,000	127,800	110,000	0	30,000	0	4,306,200

					Exclusions				
	Proposed		Contractual				Directly		FY 2005
	FY 2005	Capital	Services	Indirect	Passthrough	Unallowable	Funded		Direct Cost
Funding Agency	Expenditures	Equipment	(Subcontracts)	Costs	Funds 1/	Cost 2/	Indirects 3/	Depreciation	Base
STATE AND OTHER PROGRAMS									
Tabacco Prevention	40,000	15,000		6,000					19,000
Juvenile Justice & Delinquency Prevention	20,000			2,000					18,000
State Fire Protection	80,000			8,000					72,000
ARCO Bull Trout Recovery	40,000			4,000					36,000
									0
Subtotal State and Other Programs	180,000	15,000	0	20,000	0	0	0	0	145,000
TRIBAL PROGRAMS									
General Fund	3,800,000			2,500,000					1,300,000
Housing Fund	50,000								50,000
Scholarship Fund	50,000								50,000
Charitable Organization Grants	20,000								20,000
State Grants	100,000								100,000
Enterprise Funds (net)	12,500,000					\$2,500,000		\$2,000,000	8,000,000
Subtotal Tribal Programs	16,520,000	0	0	2,500,000	0	2,500,000	0	2,000,000	9,520,000
otal Direct Costs	\$23,557,000	\$298,000	\$2,000,000	\$2,647,800	\$110,000	\$2,500,000	\$30,000	\$2,000,000	\$13,971,200

Footnotes:

<sup>1/</sup> Passthrough funds normally require minimal administrative effort and include scholarships, stipends, direct assistance payments, payments to participants, etc.

<sup>2/</sup> Unallowable costs include donations, interest and debt service expense, penalty, lobbying costs, etc.

<sup>3/</sup> Directly funded indirect costs are indirect in nature but directly funded by the program.

Indirect Cost Pool					
	Actual FY 2003		Actual	Proposed	
	Expenditures	Applied	FY 2003 Indirect	FY 2005 Indirect	
Title / Description	@ 100% 1/	Rate	Pool 1/	Costs	Comments
Title / Bescription	(4) 100/01/	rate	1 001 17	Costs	Comments
Salaries:					
Tribal Chairperson	\$22,182	50%	\$11,091	\$11,646	Other 50 % is excluded from indirect cost
Council Members (3)	14,925	50%	7,463	7,836	same as above
Tribal Secretary	44,647	50%	22,324	23,440	same as above
Chief Financial Officer	89,525	100%	89,525	94,001	Increase due to 5 percent cost of living increase
Office Manager	46,450	100%	46,450	48,773	Increase due to 5 percent cost of living increase
Property & Procurement Specialist	40,350	100%	40,350	42,368	Increase due to 5 percent cost of living increase
Accountants (6)	169,582	100%	169,582	178,061	Increase due to 5 percent cost of living increase
IS Technician	42,400	100%	42,400	44,520	Increase due to 5 percent cost of living increase
IS Tech; Part-time	19,154	100%	19,154	20,112	Increase due to 5 percent cost of living increase
In-house Attorney	104,000	25% 3/	26,000	27,300	Increase due to 5 percent cost of living increase
Contract and Grants Administrator	45,398	100%	45,398	47,668	Increase due to 5 percent cost of living increase
Human Resources Director	38,786	75% 4/	29,090	30,544	Increase due to 5 percent cost of living increase
Human Resources Assistants (2)	81,377	50% 4/	40,689	42,723	Increase due to 5 percent cost of living increase
Receptionist/Secretary (2)	30,077	100%	30,077	31,581	Increase due to 5 percent cost of living increase
Maintenance Staff (5)	220,415	60%	132,249	138,861	Increase due to 5 percent cost of living increase
Security Guards (3)	62,850	100%	62,850	65,993	Increase due to 5 percent cost of living increase
Subtotal Salaries 2/	1,072,118		814,690	855,425	
			****		
Fringe Benefits on the Above Salaries 2/	353,799		268,848	282,290	Fringes about 33%, increase due to increase in salaries
Audit and Other Professional Fees	182,780	100%	182,780	191,919	See supplementary schedules
Attorney's Office Expenses	59,300	25% 3/	14,825	15,566	25 % directly associated with indirect cost services
Supplies	57,475	100%	57,475	60,000	No substantial increase
Travel and Training	67,301	50% 3/	33,651	35,000	No substantial increase
Property and Liability Insurance	40,776	100%	40,776	42,000	No substantial increase
Telephone and Other Utilities	45,536	100%	45,536	48,000	No substantial increase
Automobile Expenses	36,170	100%	36,170	38,000	No substantial increase
Repairs and Maintenance	6,578	100%	6,578	7,000	See supplementary schedules
Depreciation of General Fixed Assets	294,502	50% 3/	147,251	155,000	See supplementary schedules
Security Expense	142,568	15% 3/	21,385	22,000	15 % directly associated with indirect cost services
Other Expense	103,346	50% 3/	51,673	54,000	See supplementary schedules
Subtotal Other Indirect Expenditures	1,390,131	•	906,948	950,775	
Total Indirect Costs	\$2,462,249		1,721,638	\$1,806,200	

 $<sup>1/\ \</sup> Actual\ expenditures\ reconcilable\ to\ the\ audited\ financial\ statements.$ 

<sup>2/</sup> Costs are treated as indirect costs and should not be allowed as direct charges to contracts and grants. All other costs are either direct or indirect depending on whether they apply to direct or indirect activities.

<sup>3/</sup> Method of allocating costs has been based on Circular A-87 requirements and was approved by the cognizant federal agency prior to use.

<sup>4/</sup> 25 percent of the Human Resource Director and one Human Resource Assistant position was directly funded (ATTG).

#### SUPPORTING SCHEDULES TO FY 2003 INDIRECT COST POOL

#### Detail of Audit & Other Professional Fees - FY 2003

	Professional & Consulting	Cleaning & Pest Control	Audit Services	Legal Expense	Court Services	Totals	_
Administration	\$78,122	\$586	\$68,390	\$23,520	\$5,762	\$176,380	
Law Enforcement	3,000	267	****,***	55,687	20,586	79,540	1/
Maintenance	4,154	686		1,560	,	6,400	
Annual PowWow	1,362			0		1,362	1/
Snow Mountain Sanitation	23,171			0		23,171	
Environmental Programs	23,439			36,205		59,644	1/
	\$133,248	\$1,539	\$68,390	\$116,972	\$26,348	346,497	-
				1/ Left in	n direct cost base	163,717	
			Total allow	able audit and other	professional fees	\$182,780	<b>-</b>

#### Detail of Repairs & Maintenance Expense - FY 2003

	Equipment Repairs	Maintenance Contracts	Repairs and Replacements	Maintenance Department*	Totals	-
Administration Law Enforcement	\$1,296 163	\$33 33		\$3,883 1,007	\$5,212 1,203	1/
Maintenance	382	33	\$951		1,366	
Annual PowWow			2,253	346	2,599	
Snow Mountain Housing				564	564	
SM Sewage Plant				83	83	1/
Smokeshops				279	279	1/
Colony				12,487	12,487	1/
	\$1,841	\$99	\$3,204	\$18,649	23,793	-
			1/ Left i	n Direct Cost Base	17,215	
		Total a	llowable repairs and ma	intenance expense	\$6,578	- -
			For	FY 2005 rounded to	\$7,000	=

<sup>\*</sup> The Tribe has its own Maintenance Department with 6 staff that perform work for other departments of the Tribe.

### **SUPPORTING SCHEDULES TO FY 2003 INDIRECT COST POOL (continued)**

#### **Detail of Other Expense - FY 2003**

Employment Advertising	\$4,913
Uniform Expense	3,734
Equipment Rentals	29,309
Postage and Mailings	15,852
Licenses & Permits	2,825
Dues & Subscriptions	9,529
Special Occasions Expense 1/	28,044
Printing of Letterheads and Envelops	5,614
Computer Software	3,526
	\$103,346

1/ Does not include expenses unallowable under OMB Circular A-87, such as entertainment, amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities).

#### Detail of General Fixed Asset Depreciation Expense - FY 2003

	Asset Balances 9/30/2003	Life/Years	Depreciation Expense
Land 1/	\$4,705,441		
Buildings &Improvements 2/	4,475,084	30	\$149,169
Equipment 2/	1,453,330	10	145,333
	\$10,633,855		\$294,502 3/

<sup>1/</sup> Land is not a depreciable asset (OMB Circular A-87, Attachment D, Section 15.c.)

<sup>2/</sup> Detailed depreciation schedule should be on file with cognizant agency. This schedule should contain an asset description, date of purchase or completion, method of purchase, full life expectancy, total costs, and yearly depreciation amount.

<sup>3/</sup> According to Circular A-87, assets financed or donated partially or in whole by the Federal Government or related to donor organizations or matching requirements are <u>not considered</u> depreciable assets.

#### **INDIRECT COST PERSONNEL JUSTIFICATIONS**

In determining the allowable share of the [Native American Organization]'s costs identified with administering programs, the Chief Financial Officer reviewed time and attendance records, and minutes of the Tribal Council meetings. Support of salaries and wages for personnel services of employees working on multiple activities or objectives is in compliance with OMB Circular A-87, Attachment B, section 11.h. and is part of the annual single audit review process. If substitute systems are used, they have been approved by the cognizant Federal agency prior to use.

The following account of each position should provide the necessary justification to fund administrative costs through the indirect cost pool for fiscal year 2005.

**CHAIRPERSON**: The Chairperson is the Chief Executive Officer of the [Native American Organization] administering the day-to-day operation of the executive office. Although duties vary, the Chairperson is responsible for representing the Organization in negotiations of grants/contracts, coordinating the direction of the Organization, and, in general, meeting constituent needs. Therefore, 50 percent of the Chairperson's time is applicable and chargeable to indirect costs.

**COUNCIL MEMBERS:** Council members sitting on the Tribal Council receive a meeting stipend for their attendance. They establish policy, set direction, and approve all major decisions for the Tribe and its operations. 50 percent of the Council members' expenses are chargeable to the indirect costs

**TRIBAL SECRETARY:** The Secretary keeps minutes of all meetings and records all actions of the Council in the form of resolutions. The position is treated the same as the governing body and officials of the Tribe because her position requires the recording of all business activities. 50 percent of the Tribal Secretary's time is applicable and chargeable to indirect costs.

**TRIBAL ATTORNEY:** The attorney is responsible for all day-to-day legal matters, contract negotiations, civil court decisions, and negotiations between the Tribe and outside parties. 25 percent of his time was chargeable to administrative (indirect) costs.

**CHIEF FINANCIAL OFFICER**: This position is responsible for all accounting and financial activities of the [Native American Organization], including investing of idle funds, preparing financial reports, and supervising general ledger maintenance, payroll, and grant/contract accounting. Since the Chief Financial Officer is responsible for the accounting and finance department and involved in program business activities, the Finance Manager's time is chargeable to indirect costs.

**ACCOUNTANTS (6):** Two accountants and four accounting clerks maintain the general ledger, including accounts receivable, accounts payable, payroll, and ensure compliance with the federal and tribal regulations. All these positions are chargeable to indirect costs.

**OFFICE MANAGER**: This position is responsible for the overall coordination and management of the administrative services to the grants and contract programs as well as the smooth

running of the various business departments. Program and department directors report to this position. The position is chargeable to indirect costs.

**INFORMATION SYSTEMS TECHNICIANS (one full time and one part time)**: These technicians coordinate and maintain all personal computer and networking systems, purchase and install software, replace IT equipment and in general keep the network fully functioning. The time for these positions in chargeable to administrative (indirect costs).

**PROPERTY & PROCUREMENT SPECIALIST**: This position is part of the business department and provides purchasing control and support to the grants and programs. This position also keeps inventory of tribal assets and performs periodic inventories. All of the Specialist's time is applicable and chargeable to indirect cost.

**CONTRACT & GRANTS ADMINISTRATOR:** This position provides support to the program directors in the area of grants and contracts administration. This position also provides assistance in the areas of long range planning, grant and contract development, budgeting, community planning processes, and policies and procedures development. The time for this position is chargeable to indirect cost.

**HUMAN RESOURCE DEPARTMENT:** The department consists of a director and two assistances. Together they are responsible for developing and maintaining personnel systems and policies, which are utilized by grant and program personnel. These systems and policies may include the maintenance of files, keeping records, hiring and firing of personnel, and providing for promotions and pay increases. These positions are all chargeable to indirect cost.

**RECEPTIONIST/SECRETARY** (2): These positions are part of the administrative department and provide secretarial services, maintain contact with all levels of management, and establish cooperative working relationships. These positions involve high-volume contact with all program staff and governmental agencies, including tribal, federal, state, and local entities. All of the receptionist/secretary's time is applicable and chargeable to indirect cost.

**MAINTENANCE DEPARTMENT**: A maintenance staff of five is employed for most preventive maintenance work, coordination, quality control, emergencies and to perform many work tasks that are not feasible to contract out. Two of the staff members work exclusively at the Tribe's enterprise. The remaining staff is chargeable to indirect cost.

**SECURITY GUARDS (3):** These positions are responsible for the overall security of the tribal complex housing program and administration personnel. The guards are responsible for keeping order, reporting disturbances to the proper authority, keeping people and property safe and in an orderly condition.